

A S S E S S M E N T S

BASIS FOR COMPUTING ASSESSMENTS FOR THE L I T T L E B E A R RIVER DISTRIBUTION SYSTEM /1

It is believed that the following information may be of value to the Little Bear River water users, by enabling those who wish to check their annual assessments when their water rights are known.

All rights are assessed on the past five-year average of water delivery and a standard rate. This rate is calculated by the state engineer from the total past five-year average delivery of water to all users and the amount of the regular assessment as adopted by the water users at their annual meeting.

This information was taken from the basis of assessment as adopted by the water users in the past.

A. F O R M U L A : $A_t = \sum A_i + \sum A_s$

1. BASIC ACRE FEET FOR MINIMUM ASSESSMENT USERS:

$$B_a = \frac{A_m \times \sum A_v}{A_t}$$

If, for example, $B_a = 200$ ac.-ft., then, all water users with a past five-year average of 200 ac.-ft. or less will be charged the minimum assessment.

2. Basic Rate (RATIO):

$$R_c = \frac{A_t - \sum A_m}{\sum A_v - \sum A_{vm}}$$

3. REGULAR ASSESSMENTS :

$$A_i = A_{v_r} \times R_c$$

Where:

A_i	Individual assessment
A_t	Total assessment in dollars
A_m	Minimum assessment in dollars
A_v	Past five-year average of all water deliveries in ac.-ft.
B_a	Maximum acre feet per minimum assessment
R_c	Basic rate (RATIO) in cost per acre foot charged to REGULAR USERS
A_s	Special Assessments.
A_{vm} ...	Past five-year average of water deliveries in ac.-ft. to minimum assessment users

B. BASIC DATA FOR COMPUTING ASSESSMENTS

1. Past five-year average of water delivery.
2. Minimum assessment as adopted by the water users.
3. Total assessment is as adopted each year by the water users at their annual meeting.

/1 Prepared by DONALD C. NORSETH, Distribution Engineer, and FRANK REESE, Comptroller, UTAH STATE ENGINEER'S OFFICE, December 1961